

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 1386 - SB 1456

March 13, 2019

SUMMARY OF BILL: Increases, from 180 to 210 days, the time period from a soldier's transfer from a theatre of operations of hostilities, or from the conclusion of such hostilities, whichever is sooner, by which a soldier must pay the professional privilege tax, as applicable.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Extending the period of time allowed for a soldier, returning from combat, to pay the professional privilege tax will have no significant impact on professional privilege tax collections.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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